

**CASE SPECIFIC LOAN AGREEMENT (CSLA) TO THE MASTER LOAN AGREEMENT BETWEEN  
1<sup>ST</sup> Class Legal (I.S.) Limited and Niro, Haller & Niro dated 20<sup>th</sup> day of December 2011  
REFERENCE: 1CL/NIRO/02**

Name of Borrower	Niro, Haller and Niro
Name of Borrower's Client(s)	Oplus Technologies Corporation
Registered address of Borrower's client & key contact person details.	15806 NE 90th Way Redmond, Washington 98052
The Proceedings including details of opponents and details on ability of opponent to pay an award.	Sears, Denon, JVC, Vizio
Any case specific additional information provided by the Borrower.	Civil Actions pending in the U.S. District Court for the Northern District of Illinois

Borrower's costs.	USD 500,000
Borrower's client costs & disbursements.	USD 500,000
The Funded Premium and/or applicable guarantees as required by the Lender.	USD 1,414,275
Total Facility Amount	USD 2,414,275
Total Facility distribution and payment schedule.	As per the attached budget which forms part of and should be read in conjunction with this agreement.
1 <sup>st</sup> Class Legal (I.S.) Limited - Win Only Award Fee Percentage	10 % of the Gross Proceeds obtained from the Proceedings. Such Gross Proceeds to include any additional sums obtained in the Proceedings for such time period and amount as they are provided to the Borrower's client.
1 <sup>st</sup> Class Legal (I.S.) Limited Statutory Trust Client Account Borrower Reference.	ATE/5599/Oplus
Borrower client reference.	ATE/5599/Niro/Oplus
Borrower Accounts Date.	31 December
Agreed detailed budget attached – forms part of this agreement.	Yes
BCCS issues: value and amount of shares in the Borrower's client company purchased or to be purchased by the Lender.	1/10th of 1 share

**EXHIBIT B**

It is hereby agreed between the parties that a case specific loan shall be provided by the Lender to the Borrower on the specific terms set out in this Case Specific Loan Agreement which is to be read in conjunction with and forms part of the Master Loan Agreement instigated between the parties on the 15<sup>th</sup> day of December 2011.

This schedule and the loan related thereto shall incorporate shall incorporate all the terms of the Master Loan Agreement between the parties unless specifically amended in writing in this Case Specific Loan Agreement.

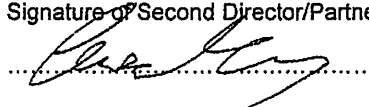
IN WITNESS whereof the parties have executed this Agreement and delivered it as a deed the day and year first above written.

EXECUTED as a DEED by the Borrower acting by \_\_\_\_\_ a director/partner and a director/partner both of whom are duly authorised so to act and to sign this deed on behalf of the firm of Niro, Haller & Niro.

Signature of First Director/Partner

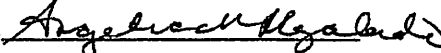


Signature of Second Director/Partner



Witnessed by:

Name: ANGELICA M REBALADO

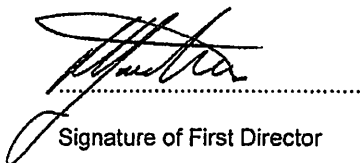
Signature: 

Occupation: LEGAL SECRETARY

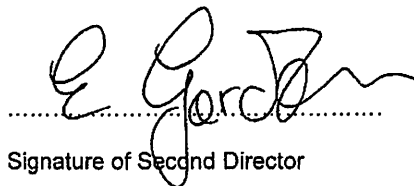
Address: 3536 RIDGELAND, BERWYN, IL 60441

EXECUTED as a DEED by 1<sup>st</sup> Class Legal (I.S.) Limited acting by Bob Gordon, director, and Eibhlin Gordon, director, both of whom are duly authorised by 1<sup>st</sup> Class Legal (I.S.) Limited so to act and to sign this deed.

Signature of First Director

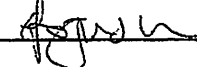


Signature of Second Director



Witnessed by:

Name: Rachel Ferguson

Signature: 

Occupation: Assistant Underwriter

Address: 10 Cavendish Ct, Shrewsbury, S43 5PG